

A wide-angle photograph of the San Diego harbor and skyline. The water is a deep blue-green, filled with numerous sailboats of various sizes. In the background, the city skyline is visible under a clear blue sky, featuring several prominent skyscrapers. A large cruise ship is docked on the right side of the harbor. The text "Guide to the Budget" is overlaid in white on the lower right portion of the image.

Guide to the Budget

Guide to the Budget – Volumes II and III

Volumes II and III contain budget information for City departments and programs. Departments and programs that are fully non-general or grant funded are printed on blue pages in the hard copy version. The following sections are included in the commentaries:

- Mission Statement
- Department Description
- Division/Major Program Descriptions
- Service Efforts and Accomplishments
- Future Outlook
- Budget Dollars at Work
- Department Summary
- Department Staffing
- Department Expenditures
- Significant Budget Adjustments
- Expenditures by Category
- Revenues by Category
- Key Performance Measures
- Salary Schedule
- Five-Year Expenditure Forecast
- Revenue and Expense Statement

The Financial Management Information System, which is used to develop the City of San Diego budget, rounds numbers to two decimal places. Consequently, an insignificant difference (plus or minus one dollar) may appear in total dollar amounts throughout these sections.

Mission Statement

The Mission Statement describes the department or program charter.

Department Description

The Department Description section may include a brief history, an expansion of the Mission Statement, and restructuring.

Division/Major Program Descriptions

The Division/Major Program Descriptions section may include brief histories and how department or program goals are supported. Grants are not included.

Service Efforts and Accomplishments

The Service Efforts and Accomplishments section includes milestones met, services provided, accomplishments, awards and special recognitions.

Future Outlook

The Future Outlook section describes goals for the department or program. This section may include how the department or program is planning to support the Mayor's 10 Goals and City Council priorities.

Budget Dollars at Work

The Budget Dollars at Work section includes statistics representing items supported by the budget allocation. Unless otherwise noted, the statistics reflect projected Fiscal Year 2003 estimates.

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Department Summary

The Department Summary table summarizes positions and expenses. Grant funds are not included.

Department Name				
	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 FINAL	FY 2003-2004 CHANGE
Positions	54.75	52.00	52.00	-
Personnel Expense	\$ 3,493,692	\$ 3,241,914	\$ 3,775,440	\$ 533,527
Non-Personnel Expense	\$ 31,443,227	\$ 29,177,223	\$ 33,978,963	\$ 4,801,739
TOTAL	\$ 34,936,919	\$ 32,419,137	\$ 37,754,403	\$ 5,335,266

Department Staffing and Expenditures

The Department Staffing and Expenditures section displays positions and expenditures by fund.

Department Staffing

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 FINAL
Administration	2.00	2.00	2.00
CIP/Metro New Construction	22.75	16.00	16.00
Enviro Mon and Tech Services	16.00	16.00	16.00
Operations and Maintenance	14.00	18.00	18.00
Total	54.75	52.00	52.00

Department Expenditures

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 FINAL
Administration	\$ 389,074	\$ 259,162	\$ 972,888
CIP/Metro Construction	\$ 13,460,573	\$ 10,442,023	\$ 20,552,161
CIP/Metro New Construction	\$ 5,234,334	\$ 5,972,905	\$ 3,346,940
Enviro Mon and Tech Services	\$ 796,874	\$ 1,532,251	\$ 1,056,010
Operations and Maintenance	\$ 15,056,064	\$ 14,212,796	\$ 11,826,404
Total	\$ 34,936,919	\$ 32,419,137	\$ 37,754,403

Significant Budget Adjustments

The Significant Budget Adjustments section lists key program and staffing changes by fund. Position classifications are provided and impacts of adjustments are described. There may be a difference between dollar amounts in transfers due to rounding calculations and required retirement contributions.

FUND NAME

Department Name	Positions	Cost
Salary and Benefit Adjustments	0.00	\$ 533,527
Adjustments to reflect the annualization of the Fiscal Year 2003 negotiated salary compensation schedule, Fiscal Year 2004 negotiated salaries and benefits, changes to average salaries, and other salary and benefit compensation.		
Support for Sewer Main Televising	0.00	\$ 7,227,285
Provides for the televising and condition assessment of selected sewer mains and manholes.		
Support for Information Technology	0.00	\$ (486,030)
Funding has been reallocated according to a Citywide review of information technology budget requirements and priority analyses.		
Non-Discretionary	0.00	\$ (551,461)
Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance and rent.		
Onetime Expenditure Removal	0.00	\$ (1,388,055)
Reduction of prior year onetime appropriations.		

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Expenditures by Category

The new Expenditures by Category table represents how a department budget is distributed within major expenditure categories for each fund.

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 FINAL
PERSONNEL			
Salaries & Wages	\$ 1,728,430	\$ 1,420,629	\$ 1,530,222
Fringe Benefits	\$ 492,230	\$ 424,918	\$ 488,586
SUBTOTAL PERSONNEL	\$ 2,220,660	\$ 1,845,547	\$ 2,018,808
NON-PERSONNEL			
Supplies & Services	\$ 300,505	\$ 129,791	\$ 195,336
Information Technology	\$ 92,636	\$ 263,565	\$ 241,011
Energy/Utilities	\$ 35,039	\$ 45,056	\$ 55,992
Equipment Outlay	\$ 984	\$ -	\$ -
SUBTOTAL NONPERSONNEL	\$ 429,165	\$ 438,412	\$ 492,339
TOTAL	\$ 2,649,825	\$ 2,283,959	\$ 2,511,147

Revenues by Category

The new Revenues by Category table displays information for General Fund divisions and departments.

FUND NAME	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 FINAL
Revenue from Money & Property	\$14,576,400	\$14,573,400	\$15,302,222
Charges for Current Services	\$193,313,369	\$199,382,251	\$199,488,586
Other Revenues	\$50,000	\$50,000	\$55,992
Transfers from Other Funds	\$110,000	\$200,000	\$158,000
TOTAL	\$208,049,769	\$214,205,651	\$215,004,800

Key Performance Measures

The Key Performance Measures tool is used to demonstrate the effectiveness of services provided given changes in resources. Departments are able to evaluate effectiveness in providing services, effects of customer services, customer satisfaction with services, and internal measures to assure that milestones are being met. Some performance measures are modified as the program evolves and the community knowledge base of the City increases. In addition, departments may modify their measures as they make better assessments of which services can best be measured, are significant and provide information that their constituencies are interested in obtaining, and are used in benchmarking best practices with other cities and agencies.

	FY 2002 ACTUAL	FY 2003 BUDGET	FY 2004 FINAL
TREATMENT AND DISPOSAL			
Unit cost for combined Point Loma Wastewater Treatment Plant activities per million gallons of sewage treated	\$200	\$179	\$182
Unit cost for combined Metropolitan Biosolids Center activities per dry ton of biosolids processed and beneficially reused	\$325	\$297	\$293
COLLECTION AND TRANSMISSION			
Miles of sewer mains replaced/rehabilitated/spot repaired	14.25	28.00	41.00
Number of sanitary sewer spills per 100 miles of pipe	10.50	10.30	9.10
OCEAN ENVIRO MONITORING & PROTECTION			
Number of ocean samples taken and analyzed	16,172	16,240	16,240
Number of sanitary sewer spills to reach public water	42.00	21.00	18.00
SAFETY OF OPERATIONS			
Departmental Incidence Rate	8.16	7.75	7.36

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Salary Schedule

The Salary Schedule displays the number of budgeted positions, salary amounts by job classification, and supplemental personnel expenses, such as registration pay for engineers, temporary help, and special assignment pay.

FUND NAME

Class	Position Title	FY 2003	FY 2004	Salary	Total
		Positions	Positions		
1136	Asst Chemist	11.00	11.00	\$ 560,850	\$ 625,350
1160	Asst Laboratory Technician	2.00	2.00	\$ 33,760	\$ 71,520
1220	Assoc Chemist	5.00	5.00	\$ 66,124	\$ 330,619
1375	Wastewater Pretreatmt Insp II	5.00	5.00	\$ 56,169	\$ 280,843
1376	Wastewater Pretreatmt Insp III	4.00	4.00	\$ 62,468	\$ 249,872
1378	Supv Wastewater Pretreatmt Insp	2.00	2.00	\$ 71,207	\$ 142,413
1465	Field Representative	2.00	2.00	\$ 34,267	\$ 68,534
1527	HazMat Inspector II	5.00	5.00	\$ 581,347	\$ 290,668
1528	Wastewater Pretreatmt Prog Mgr	1.00	1.00	\$ 77,992	\$ 77,992
1535	Clerical Assistant II	1.00	1.00	\$ 30,468	\$ 30,468
1580	Laboratory Technician	9.00	9.00	\$ 41,917	\$ 377,253
1746	Word Processing Operator	2.00	2.00	\$ 33,015	\$ 66,030
1854	Sr Chemist	1.00	1.00	\$ 76,184	\$ 76,184
1879	Sr Clerk/Typist	1.00	1.00	\$ 38,040	\$ 38,040
1896	Supv HazMat Inspector	1.00	1.00	\$ 71,206	\$ 71,206
	Overtime Budgeted	0.00	0.00	\$ 60,329	\$ 60,329
1896	Total	52.00	52.00		\$ 2,857,321
DEPARTMENT TOTAL		52.00	52.00		\$ 2,857,321

Five-Year Expenditure Forecast

The Five-Year Expenditure Forecast displays projected positions, personnel expenses, and non-personnel expenses with descriptions of the major requirements projected. Unless otherwise stated, a three percent inflation rate has been included. A detailed description for each fiscal year is also provided. Beginning in Fiscal Year 2004, the table forecasts five years beyond the budget year.

	FY 2004 FINAL	FY 2005 FORECAST	FY 2006 FORECAST	FY 2007 FORECAST	FY 2008 FORECAST	FY 2009 FORECAST
Positions	52.00	52.70	52.70	52.70	52.70	52.70
Personnel Expense	\$ 3,775,440	\$ 3,845,440	\$ 3,960,803	\$ 4,079,627	\$ 4,202,016	\$ 4,328,077
Non-Personnel Expense	\$ 33,978,963	\$ 34,576,407	\$ 35,613,699	\$ 36,682,110	\$ 37,782,573	\$ 38,916,051
TOTAL	\$ 37,754,403	\$ 38,421,847	\$ 39,574,502	\$ 40,761,737	\$ 41,984,590	\$ 43,244,127

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Revenue and Expense Statement

The Revenue and Expense Statement is a financial document that presents revenue, expense, reserve and fund balance information. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

	FY 2002 ACTUAL	FY 2003 ESTIMATED	FY 2004 FINAL
BEGINNING BALANCES AND RESERVES			
Balance from Prior Year	\$ 79,315,673	\$ 99,458,164	\$ 2,393,674
Prior Year Continuing Appropriations	136,071,469	176,676,001	172,994,490
Prior Year Encumbrances Canceled	6,558,401	-	-
Balance from 45 Day Operating Reserve	18,271,458	19,819,496	22,180,965
TOTAL BALANCE	\$ 240,217,001	\$ 295,953,661	\$ 197,569,129
REVENUES			
CAPITAL IMPROVEMENTS PROGRAM			
Bond Proceeds	\$ 141,557,841	\$ -	\$ 213,110,000
Interest on the Bond Fund	-	-	-
Contributions in Aid	458,265	988,578	1,200,000
Grants Receipts	16,838,192	4,921,888	3,691,054
Capacity Charges	17,183,826	19,581,088	15,000,000
State Revolving Fund Proceeds	43,177,528	316,321	18,516,392
Change in Anticipated Contributions	(5,409,297)	(641,023)	-
TOTAL CAPITAL IMPROVEMENTS PROGRAM	\$ 213,806,355	\$ 25,166,852	\$ 251,517,446
OPERATING REVENUES			
New Sewer Connections	\$ 227,865	\$ 198,223	\$ 150,000
Sewer Service Charges	173,627,211	175,856,677	178,324,583
Interest Earnings	23,913,301	17,883,788	14,500,000
Sewage Treatment Plant Services	31,127,055	56,476,460	62,738,426
Services Rendered to Others	5,837,388	7,011,267	5,617,035
Other Revenue ⁽¹⁾	2,162,894	2,979,494	229,389
Electrical Cogeneration	1,693,865	806,300	818,279
TOTAL OPERATING REVENUE	\$ 238,589,579	\$ 261,212,208	\$ 262,377,712
TOTAL CIP AND OPERATING REVENUE	\$ 452,395,934	\$ 286,379,061	\$ 513,895,158
TOTAL BALANCES AND REVENUES	\$ 692,612,935	\$ 582,332,722	\$ 711,464,287